

Today's debate is supposedly about the marriage penalty, but like last week's debate on the estate tax, it is really about priorities and fiscal discipline.

There are some serious marriage penalties in the tax code and in other areas of federal law, but this bill would not fix them. Lower-income workers, who benefit from the Earned Income Tax Credit, face a sharp reduction in benefits when they marry. This bill does not begin to address that problem. Nor does it try to distinguish between the slightly less than half of America's couples who are affected by the marriage penalty and the other half, who receive a marriage benefit. This bill lowers taxes for many, while overlooking those who need our help the most.

This bill does nothing to ease a difficulty that fully 50 percent of families will face by 2010 - the risk that using the child care and education credits will force them into the Alternative Minimum Tax. This is a very real problem, especially for larger families who simply will not get the tax relief they were promised.

These problems can all be fixed, and the cost would be lower than the unfocused proposal the President rightly vetoed. We could have tax relief for those who face the biggest problems, while still reserving funds to provide health insurance to some of America's 11 million uninsured children; to offer prescription drug coverage to the one-third of older Americans who have no insurance for this expense; and to pay down the national debt.

It will never be possible to design a tax system that is perfect. Often people of good will disagree about objectives and interpretations. Most of the people I represent, however, and a majority of Americans want us to do the job right. They know we can do better. The President is correct in resisting a series of tax cuts that favor those who need help the least until there is at least equal attention to the plight of those who need our help the most.